

## ABSTRACT OF THE DISCLOSURE

A reclining seat includes a seat cushion, a seat back pivotally mounted on the seat cushion, and a reclining mechanism for inclining the  
5 seat back relative to the seat cushion. A center of rotation of the reclining mechanism is spaced apart from that of the seat back. The center of rotation of the seat back is positioned closer than that of the reclining mechanism to a seat occupant.